

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	CASE No. 05-44481 (RDD)
)	Jointly Administered
DELPHI CORPORATION, et al.,)	
)	Chapter 11
Debtors.)	

DECLARATION OF MARK E. THORNBURG

1. My name is Mark E. Thornburg. I reside at 119 Cherry Hill Lane, Santa Teresa, New Mexico, 88008. I am over the age of 18, of sound mind and competent to testify in this matter.

2. I began working for General Motors Corporation ("GM") on or about September 24, 1965, as an hourly employee tool maker in Anderson, Indiana. I became a salaried employee of GM on or about January 1, 1976. I was transitioned to Delphi Corporation ("Delphi") at the time of the spin-off from GM. I have spent my entire career as a GM or Delphi employee. I am currently employed by Delphi as a manufacturing systems engineer. I will retire from Delphi on February 28, 2009.

3. I have been and am a participant under many of the benefits plans that Delphi desires to amend or terminate.

4. Through both oral and written communications from both GM and Delphi, I was routinely and consistently told that I would continue to enjoy the benefits offered during my employment for the rest of my life.

5. In this vein, I have attached to this Declaration (as *Exhibit A*) a true and correct copy of the 1980 Summary Plan Description ("SPD") covering the benefit plans offered by GM, and continued by Delphi, that is consistent with the GM and Delphi disclosures regarding

lifetime benefits. This SPD was hand delivered to me by a fiduciary for the plans (or a person acting on behalf of the plans fiduciaries) during 1980.

6. On page 20 of the 1980 SPD, it expressly states that health and life insurance coverage will continue for my lifetime.

7. The 1980 SPD does not, in any way, reference or allude to GM's authority to amend or terminate the plans. It is noteworthy that on page 17 of the 1980 SPD, GM expressly identified an offset for workers compensation. The fact that GM knew how to limit benefits (but did not reserve its right to amend or terminate the plans) supports my understanding that the benefits I enjoyed during employment would continue for my lifetime.

8. I have also attached to this Declaration (as *Exhibit B*) a true and correct copy of a benefit statement describing my retirement benefits through December 31, 1979. This benefits statement was provided to me by a fiduciary for the plans (or a person acting on behalf of the plans fiduciaries) during 1980.

9. In the second column of the 1980 benefit statement, it unequivocally states that "Your health care coverage will be continued for your lifetime."

10. Consistent with the 1980 SPD, there is no indication, express or implied, in the benefit statement that my retiree health care benefit could be terminated (much less unilaterally) by GM or Delphi.

11. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on:

February 20, 2009

Mark E. Thornburg
Signature